


REMARKS

In the Advisory Action the Examiner stated that the term "coupling" is new matter. The Applicant has amended the claims to recite a layer of spacer material. Additionally the Examiner has taken the position that "diffuses" is a process limitation in a product claim. The Applicant has amended the claims to recite chromium located between grains of the top magnetic layer. The Applicant submits that this is proper claim language for an apparatus claim. As noted in the Applicant's prior amendment Do clearly does not disclose chromium located between grains of the top magnetic layer. Additionally, Do does not teach or suggest to diffuse chromium into the top magnetic layer so that chromium is located between grains of the magnetic layer. For this reason the Applicant submits that the claims are patentably distinct from the prior art.

In view of the above it is submitted that the claims are in condition for allowance. Reconsideration of the rejections is requested. Allowance of claims 1-10 at an early date is solicited.

Respectfully submitted,
IRELL & MANELLA LLP

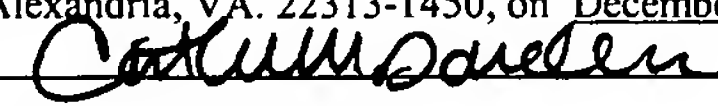
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I hereby certify that this correspondence is being deposited in the U.S. Mail, First Class, addressed to: Mail Stop RCE, Commissioner for Patents, P.O. Box 1450, Alexandria, VA. 22313-1450, on December 21, 2004.


Catherine M. Sanders Date 12-21-2004